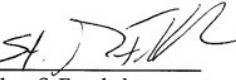


Respectfully submitted,

FITCH, EVEN, TABIN & FLANNERY

By:


Stephen S. Favakeh
Registration No. 36,798

Date: A. 1. 7 / 11, 2004
120 South LaSalle Street
Suite 1600
Chicago, Illinois 60603-3406
(312) 577-7000